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IN THE UNITED STATES DISTRICT COURT DISTRICT OF UTAH - CENTRAL DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

MISTY COVINGTON,

Respondent.

Civil No. 2:13-cv-403 DB-DBP

ORDER TO SHOW CAUSE

Judge Dee Benson Magistrate Judge Dustin B. Pead

Based on the United States' Petition to Enforce Internal Revenue Summons in this matter, together with the exhibits attached thereto, and the Order of Judge Benson (Dckt. no. 3) referring this matter to Magistrate Judge Pead under 28 U.S.C. section 636(b)(1)(B),

IT IS HEREBY ORDERED that Respondent, Misty Covington, shall appear before the United States District Court for the District of Utah, Central Division, presided over by United States Magistrate Judge Pead, in his Courtroom, Room 248, U.S. Courthouse, 350 South Main Street, Salt Lake City, Utah, on the **26th** day of **July**, 2013, **at 10 a.m.**, to show cause why Respondent should not be compelled to testify or to produce the information required and called for by the terms of the Internal Revenue Service Summons (including attachments thereto) directed to and served upon her.

The Magistrate Judge will hear the evidence and make a written recommendation to the undersigned judge for a proper disposition of the Petition.

IT IS FURTHER ORDERED that the United States Marshal or any Internal Revenue Service employee shall serve a copy of this Order together with the petition and exhibits thereto upon Respondent pursuant to Rule 4 of the Federal Rules of Civil Procedure or, if not feasible, by any other means reasonably calculated to notify Respondent of this action against her.

IT IS FURTHER ORDERED that within fourteen days after service of copies of this Order, the petition and exhibit attached thereto, Respondent shall file and serve a written response to the Petition, supported by appropriate sworn statements, as well as any motions she may desire to make. All motions and issues raised by the pleadings will be considered on the return date of this Order.

Only those issues raised by motion or brought into controversy by the responsive pleadings and supported by sworn statements and filed within fourteen days after service of the herein described documents will be considered by the Court. All allegations in the petition not contested by such responsive pleadings or by sworn statements will be deemed admitted.

If Respondent, prior to the return date of this Order, files a notice of no opposition to this Order, stating that she does not oppose the relief sought in the petition nor wish to make an appearance, then the appearance of Respondent at any hearing held pursuant to this Order to Show Cause is excused. However, unexcused failure to appear will result in a warrant for Respondent's arrest.

DATED this 19th day of June, 2013.

BY THE COURT:

Magistrate Judge Dustin B. Pead